IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 25TH MAY 2007 / 4TH JYAISHTA 1929

OP.No. 19653 of 2002(M)

PETITIONER:

M/S.ABHAYA HOSPITAL PVT. LTD.,
ERATTUKULAM P.O., ALATHUR, PALAKKAD DISTRICT,
REPRESENTED BY ITS MANAGING DIRECTOR,
DR. T.K.JAYARAJAN.

BY ADV. SRI.E.P.GOVINDAN

RESPONDENTS:
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1. ADDL.SALES TAX OFFICER(W.C.& L.T),
OFFICE OF THE DEPUTY COMMISSIONER,
COMMERCIAL TAXES, TRICHUR.

2. DEPUTY COMMISSIONER, COMMERCIAL TAXES,
TRICHUR.

3. DEPUTY TAHSILDAR (R.R), ALATHUR TALUK.

4. STATE OF KERALA, REPRESENTED BY ITS
SECRETARY (TAXES), GOVERNMENT SECRETARIAT,
TRIVANDRUM

BY ADV. SHRI.MOHAMMED RAFFIE, GOVERNMENT PLEADER

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 25/05/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

O.P.No. 19653/2002

ORDER ON CMP NO. 33488/2002 IN O.P.No. 19653/2002

DISMISSED.

25/05/2007. SD/- (C.N.RAMACHANDRAN NAIR, JUDGE)

APPENDIX

PETITIONER'S EXHIBITS

P1 : COPY OF THE PENALTY ORDER DATED 27/03/2002 BY THE FIRST RESPONDENT.

P2 : COPY OF THE REVISION PETITION FILED BY THE PETITIONER.

P3 : COPY OF THE NOTICE ISSUED BY THE 3RD RESPONDENT.

P4 : COPY OF THE NOTICE ISSUED BY THE 3RD RESPONDENT.

P5 : COPY OF THE LETTER DATED 10/7/2002.

P6 : COPY OF THE CHALAN NO. 6581.

P7 : COPY OF THE CHALAN NO. 6582.

P8 : COPY OF THE REPLY DATED 15/9/2001.

// TRUE COPY //

PA TO JUDGE

jg

C.N.RAMACHANDRAN NAIR, J.

O.P. No. 19653 of 2002

Dated, this the 25th day of May, 2007

J U D G M E N T

Since revision is pending before the statutory authority, there will be direction to the 2nd respondent to dispose of the revision after hearing the petitioner within a period of three months from now.

2. It is seen that the main contractor is granted exemption probably assuming that the goods were transferred in the same form in the civil construction works which does not appear to be corrected factually. First respondent is therefore directed to examine contractor's assessment and make corrections after notice, if required. GP will forward copy of the judgment to the 1st respondent for compliance.

This O.P. is disposed of as above.

(C.N.RAMACHANDRAN NAIR, JUDGE.)

jg